

ANNUAL REPORT

OF

Name: VILLAGE OF MARATHON WATER & SEWER UTILITY

Principal Office: 311 WALNUT STREET

P.O. BOX 487

MARATHON, WI 54448

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I	INGEBORG VAN KAMPEN C	MC	of
	(Person responsible for accou	nts)	
	VILLAGE OF MARATHON WATER & SEWER L	JTILITY	, certify that I
	(Utility Name)		
knowledge,	son responsible for accounts; that I have examined the information and belief, it is a correct statement of the overed by the report in respect to each and every many the statement of the covered by the report in respect to each and every many that is a correct statement of the covered by the report in respect to each and every many that is a correct statement of the covered by the report in respect to each and every many that is a correct statement of the covered by the report in respect to each and every many that is a correct statement of the covered by the report in respect to each and every many that is a correct statement of the covered by the report in respect to each and every many that is a correct statement of the covered by the report in respect to each and every many than the covered by the report in respect to each and every many than the covered by the report in respect to each and every many than the covered by the report in respect to each and every many than the covered by the report in respect to each and every many than the covered by the report in respect to each and every many than the covered by the report in respect to each and every many than the covered by the co	e business and affairs o	-
		40/04/4000	
(Si	gnature of person responsible for accounts)	<u>12/31/1999</u> (Date)	
(-	<u> </u>	(,	
VILLAGE C	LERK/TREASURER - ADMINISTRATOR	_	
	(Title)		

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MARATHON WATER & SEWER UTILITY

Utility Address: 311 WALNUT STREET

P.O. BOX 487

MARATHON, WI 54448

When was utility organized? 7/1/1933

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS INGEBORG VAN KAMPEN CMC

Title: VILLAGE CLERK/TREASURER-ADMINISTRATOR

Office Address:

311 WALNUT STREET

P.O. BOX 487

MARATHON, WI 54448

Telephone: (715) 443 - 2221 **Fax Number:** (715) 443 - 3653

E-mail Address: MARATHONCITY@PCPROS.NET

Individual or firm, if other than utility employee, preparing this report:

Name: MR CLIFFORD A. WIERNIK

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

401 5TH STREET SUITE 339

WAUSAU, WI 54403

Telephone: (715) 842 - 3324
Fax Number: (715) 842 - 8146
E-mail Address: cliffw@sr-a.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone: Fax Number: E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CLIFFORD A. WIERNIK

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY

401 5TH STREET SUITE 339

WAUSAU, WI 54403

Telephone: (715) 842 - 3324
Fax Number: (715) 842 - 8146
E-mail Address: cliffw@sr-a.com
Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone: Fax Number: E-mail Address:

Name of utility commission/committee: MARATHON WATER & SEWER COMMISSION

Names of members of utility commission/committee:

A CRABB

MR CHARLES DEININGER, CHAIRMAN

D MASON

MR GARY RUPLINGER, VILLAGE PRESIDENT

MRS INGEBORG VAN KAMPEN, SECRETARY-TREASURER, ADMIN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 7/1/1968

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

		
Firm Name:		
Contact Person:		
Title:		
Telephone:		
Fax Number:		
E-mail Address:		
Contract/Agreem	ent beginning-ending dates:	

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	222,627	226,327	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,572	98,052	2
Depreciation Expense (403)	38,279	37,943	_ 3
Amortization Expense (404)	0	0	4
Taxes (408)	47,071	46,955	5
Total Operating Expenses	193,922	182,950	
Net Operating Income	28,705	43,377	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	28,705	43,377	
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,257	3,170	9
Miscellaneous Nonoperating Income (421)	78,931	18,351	10
Total Other Income Total Income	83,188 111,893	21,521 64,898	_
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	_ 12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	111,893	64,898	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,502	12,246	13
Amortization of Debt Discount and Expense (428)			_ 14
Amortization of Premium on DebtCr. (429)	= 400		15
Interest on Debt to Municipality (430)	7,129	0	_ 16
Other Interest Expense (431)	0 4.503	0	17 10
Interest Charged to ConstructionCr. (432)	4,502	12 246	_ 18
Total Interest Charges Net Income	7,129 104,764	12,246 52,652	
EARNED SURPLUS	104,704	52,652	
Unappropriated Earned Surplus (Beginning of Year) (216)	141,144	88,492	19
Balance Transferred from Income (433)	104,764	52,652	20
Miscellaneous Credits to Surplus (434)	0	02,002	_ 21
Miscellaneous Debits to SurplusDebit (435)	0	0	22
Appropriations of Surplus-Debit (436)	0	0	_ 23
Appropriations of Income to Municipal FundsDebit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	245,908	141,144	_

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INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		-
NONE		2
Total (Acct. 413):	0	_
Nonoperating Rental Income (418):		_
NONE		3
Total (Acct. 418):	0	_
Interest and Dividend Income (419):		_
INTEREST ON TEMPORARY INVESTMENTS	4,257	_ 4
Total (Acct. 419):	4,257	_
Miscellaneous Nonoperating Income (421):		_
NON-REGULATED SEWER INCOME	78,931	5
Total (Acct. 421):	78,931	_
Miscellaneous Amortization (425):		
NONE		_ 6
Total (Acct. 425):	0	_
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	_
Miscellaneous Credits to Surplus (434):		
NONE		_ 8
Total (Acct. 434):	0	_
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)Debit:	0	_
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		_ 10
Total (Acct. 436)Debit:	0	_
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)Debit:	0	-

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Revenues (account 415)						0	1
Costs and Expenses of Merchandisin	g, Jobbing and	l Contract Wo	·k (416):				
Cost of merchandise sold						0	2
Payroll						0	3
Materials						0	4
Taxes						0	5
Other (list by major classes):							
NONE						0	6
Total costs and expenses	0	0	0	0)	0	
Net income (or loss)		0	0	0)	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	222,627	0	0	0	222,627	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	149				149	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	222,478	0	0	0	222,478	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,271,589	2,130,087	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	474,505	440,067	2
Net Utility Plant	1,797,084	1,690,020	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,364,274	1,446,387	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	626,572	595,087	4
Net Nonutility Property	2,737,702	851,300	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	12,326	6
Special Funds (125)	331,437	0	7
Total Other Property and Investments	3,069,139	863,626	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	36,598	24,566	. 8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,807	36,587	11
Other Accounts Receivable (143)	75,957	48,776	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	11,668	7,429	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	161,030	117,358	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	20,437	20
Total Deferred Debits	0	20,437	
Total Assets and Other Debits	5,027,253	2,691,441	:

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	107,809	107,809	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	245,908	141,144	23
Total Proprietary Capital	353,717	248,953	
LONG-TERM DEBT			
Bonds (221)	1,130,270	0	24
Advances from Municipality (223)	153,436	0	25
Other long-Term Debt (224)	0	203,432	26
Total Long-Term Debt	1,283,706	203,432	-
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	766,254	5,960	28
Payables to Municipality (233)	95,811	40,763	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,656	43,656	31
Interest Accrued (237)	6,302	2,363	32
Other Current and Accrued Liabilities (238)	3,731	3,675	33
Total Current and Accrued Liabilities	915,754	96,417	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	_ 34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,474,076	2,142,639	_ 38
Total Liabilities and Other Credits	5,027,253	2,691,441	=

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Water Sewer Gas Electric (b) (c) (d) (e)
2,214,486 0 0
392)
57,103
7
8
2,271,589 0 0 0
n and Amortization:
Utility 474,505 0 0 9
474,505 0 0 0
1,797,084 0 0 0
474,505 0 0

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year	440,067				440,067
Credits During Year					
Accruals:					
Charged depreciation expense (403)	38,279				38,279
Depreciation expense on meters					
charged to sewer (see Note 3)	1,066				1,066
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
					0
Total credits	39,345	0	0	0	39,345
Debits during year					
Book cost of plant retired	4,907				4,907
Cost of removal					0
Other debits (specify):					
					0
Total debits	4,907	0	0	0	4,907
Balance End of Year	474,505	0	0	0	474,505
Composite Depreciation Rate?	Yes				
If yes, what is the rate?	1.86%				

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,446,387	1,917,887		3,364,274	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	1,446,387	1,917,887	0	3,364,274	_
Less accum. prov. depr. & amort. (122)	595,087	31,485		626,572	3
Net Nonutility Property	851,300	1,886,402	0	2,737,702	=

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	_
Deductions:	_	
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,668	7,429	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,668	7,429	=

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written C	Off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)		_		
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Amount (b)
107,809
2
107,809

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
CLEAN WATER REVENUE BONDS-SEWER	10/27/1999	05/01/2019	2.97%	1,130,270	1
	7	Total Bonds (A	ccount 221):	1,130,270	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Note #9004 Marathon State Bank	09/11/1995	09/11/2000	4.50%	69,000	1
Note #9010 Marathon State Bank	02/11/1993	02/02/2003	4.50%	54,436	2
Note #9003 Marathon State Bank	09/01/1992	09/10/2002	4.50%	30,000	3
Total for Account 223				153,436	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)		
Balance first of year	43,656	1	
Accruals:			
Charged water department expense	47,071	2	
Charged electric department expense		3	
Charged sewer department expense	4,876	4	
Other (explain):			
NONE		5	
Total Accruals and other credits	51,947		
Taxes paid during year:			
County, state and local taxes	43,656	6	
Social Security taxes	8,008	7	
PSC Remainder Assessment	283	8	
Other (explain):			
NONE		9	
Total payments and other debits	51,947		
Balance end of year	43,656	:	

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	d
Bonds (221)					_
REVENUE BONDS	0	4,502		4,502	1
Subtotal	0	4,502	0	4,502	
Advances from Municipality (223)					'
G.O. DEBT ISSUES	0	7,129	5,329	1,800	2
Subtotal	0	7,129	5,329	1,800	
Other long-Term Debt (224)					'
OTHER LONG-TERM DEBT	2,363	0	2,363	0	3
Subtotal	2,363	0	2,363	0	
Notes Payable (231)					'
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,363	11,631	7,692	6,302	'

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

		Elect	ric				
Particulars (a)	Water (b)	Distribution (c)	Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	1,221,491	0	0	921,148	0	2,142,639	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify): TREATMENT PLANT UPDATE				331,437		331,437	4
Deduct charges (specify): NONE						0	5
Balance End of Year	1,221,491	0	0	1,252,585	0	2,474,076	:
Amount of federal and state grants in aid received for utility construction included in End of Year totals	35,458			45,828		81,286	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	•
Other Investments (124): NONE		2
Total (Acct. 124):	0	•
Special Funds (125):		•
CONSTRUCTION ACCOUNT	331,437	3
Total (Acct. 125):	331,437	
Notes Receivable (141): NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		•
Water	36,807	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	36,807	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	75,957	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	75,957	
Receivables from Municipality (145): NONE		12
Total (Acct. 145):	0	
Prepayments (165): NONE		13
Total (Acct. 165):	0	-
Extraordinary Property Losses (182): NONE		
Total (Acct. 182):	0	14
		•
Other Deferred Debits (183): NONE		15
Total (Acct. 183):	0	13
Date Printed: 04/22/2004 12:40:18 PM	PSCW Annual Report:	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Bala Particulars End of (a) (b		
Payables to Municipality (233):		
LAND PURCHASE \$65,000;ACCUMULATED TAX EQUIVALENT \$30,811	95,811	16
Total (Acct. 233):	95,811	_
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	_

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service	2,172,286	0	0	0	2,172,286	1
Materials and Supplies	9,548	0	0	0	9,548	2
Other (specify): NONE					0	3
Less Average:						
Reserve for Depreciation	457,286	0	0	0	457,286	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,221,491	0	0	0	1,221,491	6
Other (specify): NONE					0	7
Average Net Rate Base	503,057	0	0	0	503,057	
Net Operating Income	28,705	0	0	0	28,705	8
Net Operating Income as a percent of						
Average Net Rate Base	5.71%	N/A	N/A	N/A	5.71%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

- 1. The data used in calculating proprietary capital are averages.
- 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		_
Capital Paid in by Municipality	107,809	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	193,526	3
Other (Specify): NONE		4
Total Average Proprietary Capital	301,335	
Net Income		
Net Income	104,764	5

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:
1. Acquisitions.
2. Leaseholder changes.
3. Extensions of service.
4. Estimated changes in revenues due to rate changes.
5. Obligations incurred or assumed, excluding commercial paper.
6. Formal proceedings with the Public Service Commission.
7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 25, 2000

Mrs. Ingeborg Van Campen, CMC, Village Clerk Treasurer Village of Marathon Water & Sewer 311 Walnut Street P.O. Box 487 Marathon, WI 54448-0487

1999 Analytical Review DWCCA-3350-PJL

Dear Mrs. Van Campen:

Thank you for your response to our letter of May 22, 2000, concerning the analytical review of your 1999 annual report. We are writing as a follow up to that letter as we feel the issue needs further clarification.

Our letter asked for an explanation of how the services reported were financed. When we ask how services are financed, what we want to know is who paid for the services. Your letter indicated "developer/utility installs" the mains and services. If a developer paid for mains and/or services, contributions for mains and/or services should be reported in Account 271, Contributions in Aid of Construction. Your note on the Water Main schedule indicates the utility paid for the mains. Please confirm that the utility paid for the services also, or explain why contributions are not reported for services in account 271 if a developer paid for all or some of the services installed in 1999.

In the future, please provide an explanation, as you did in the case of the main additions, for the water services added.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

Peter J. Leege Financial Specialist Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 AR response letters\3350.doc

REPLY RECEIVED FROM MR VANKAMPEN ON 7/27/00.

All mains & services recorded in the '99 PSC report were constructed, paid for and reported a number of years ago. The '99 increases were for new homes that were connected to those existing services.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 28, 2000

Mrs. Ingeborg Van Campen, CMC, Village Clerk Treasurer Village of Marathon Water & Sewer 311 Walnut Street P.O. Box 487 Marathon, WI 54448-0487

1999 Analytical Review DWCCA-3350-PJL

Dear Mrs. Van Campen:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the headnotes for the Services schedule on page W-16, please provide an explanation of how the services reported as added during the year were financed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege Financial Specialist Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3350.doc

cc: Mr. Gary Ruplinger, Village President

REPLY RECEIVED 5/24/00.

It appears that our question was mis-understood as they explained that services are reported at the time they are installed, but no mention was made of how financed.

Will write follow up letter.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)		
Operating Revenues Sales of Water			
Sales of Water (460-467)	220,821	1	
Total Sales of Water	220,821	•	
Other Operating Revenues			
Forfeited Discounts (470)	429	2	
Other Water Revenues (474)	1,377	3	
Amortization of Construction Grants (475)	0	4	
Total Other Operating Revenues	1,806	_	
Total Operating Revenues	222,627	•	
Operation and Maintenenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	71,908	5	
General Operating Expenses (680-690)	36,664	6	
Total Operation and Maintenenance Expenses	108,572	•	
Other Operating Expenses			
Depreciation Expense (403)	38,279	7	
Amortization Expense (404)		8	
Taxes (408)	47,071	9	
Total Other Operating Expenses	85,350	_	
Total Operating Expenses	193,922		
NET OPERATING INCOME	28,705	=	

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				
Residential	475	25,017	76,955	4
Commercial	63	11,170	25,764	5
Industrial	18	22,754	33,683	6
Total Metered Sales to General Customers (461)	556	58,941	136,402	•
Private Fire Protection Service (462)	3		3,660	7
Public Fire Protection Service (463)	1		72,425	8
Other Sales to Public Authorities (464)	9	2,825	6,457	9
Sales to Irrigation Customers (465)	15	240	1,877	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				_ 12
Total Sales of Water	584	62,006	220,821	=

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.	
----------------------------------------------	--

Thousands of
Customer Name Point of Delivery Gallons Sold Revenues
(a) (b) (c) (d)

NONE

OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	72,425	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	72,425	-
Forfeited Discounts (470):		•
Customer late payment charges	429	5
Other (specify): NONE		- 6
Total Forfeited Discounts (470)	429	-
Other Water Revenues (474):		•
Return on net investment in meters charged to sewer department	1,377	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,377	-
Amortization of Construction Grants (475):		-
NONE		9
Total Amortization of Construction Grants (475)	0	_

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

(a)	Amount (b)
PLANT OPERATION AND MAINTENANCE EXPENSES	
Salaries and Wages (600)	31,515
Purchased Water (610)	
Fuel or Power Purchased for Pumping (620)	10,440
Chemicals (630)	11,814
Supplies and Expenses (640)	8,573
Repairs of Water Plant (650)	8,737
Transportation Expenses (660)	829
Total Plant Operation and Maintenance Expenses	71,908
	13 136
Administrative and General Salaries (680)	13,136
Administrative and General Salaries (680) Office Supplies and Expenses (681)	1,889
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682)	
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684)	1,889 9,092
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686)	1,889 9,092 2,032
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688)	1,889 9,092 2,032
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688) Miscellaneous General Expenses (689)	1,889 9,092 2,032
GENERAL OPERATING EXPENSES Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688) Miscellaneous General Expenses (689) Uncollectible Accounts (690) Total General Operating Expenses	1,889 9,092 2,032 10,366

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Decreate Tea Facilitate		40.050	_
Property Tax Equivalent		43,656	. 1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		320	2
Net property tax equivalent		43,336	
Social Security		3,452	3
PSC Remainder Assessment		283	4
Other (specify):			
NONE			. 5
Total tax expense	_	47,071	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Marathon			1
SUMMARY OF TAX RATES						2
State tax rate	mills		0.255388			3
County tax rate	mills		7.966165			4
Local tax rate	mills		6.673810			
School tax rate	mills		12.149624			6
Voc. school tax rate	mills		2.392105			7
Other tax rate - Local	mills		0.000000			8
Other tax rate - Non-Local	mills		0.000000			9
Total tax rate	mills		29.437092			10
Less: state credit	mills		2.138095			11
Net tax rate	mills		27.298997			12
PROPERTY TAX EQUIVALENT CALC	ULATIC	N				 13
Local Tax Rate	mills		6.673810			14
Combined School Tax Rate	mills		14.541729			 15
Other Tax Rate - Local	mills		0.000000			 16
Total Local & School Tax	mills		21.215539			17
Total Tax Rate	mills		29.437092			18
Ratio of Local and School Tax to Tota	I dec.		0.720708			19
Total tax net of state credit	mills		27.298997			20
Net Local and School Tax Rate	mills		19.674597			21
Utility Plant, Jan. 1	\$	2,130,157	2,130,157			22
Materials & Supplies	\$	7,429	7,429			23
Subtotal	\$	2,137,586	2,137,586			24
Less: Plant Outside Limits	\$	0	0			25
Taxable Assets	\$	2,137,586	2,137,586			26
Assessment Ratio	dec.		0.783100			27
Assessed Value	\$	1,673,944	1,673,944			28
Net Local & School Rate	mills		19.674597			29
Tax Equiv. Computed for Current Yea	r \$	32,934	32,934			30
Tax Equivalent per 1994 PSC Report	\$	43,656				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note	6) \$	43,656				34

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WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT	(-7)	(-)	
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		_
Total Intangible Plant	0	0	_
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		_ 4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,405		_ 8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	227,405	0	_
PUMPING PLANT			
Land and Land Rights (320)	24,450		_ 12
Structures and Improvements (321)	154,934		13
Boiler Plant Equipment (322)	0		_ 14
Other Power Production Equipment (323)	15,453		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,473		17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,572		20
Total Pumping Plant	249,882	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	65,000	21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,626		23
Total Water Treatment Plant	46,626	65,000	-
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			227,405 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	227,405
PUMPING PLANT Land and Land Rights (320)			24,450 12
Structures and Improvements (321)			154,934 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			15,453 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			53,473 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,572 20
Total Pumping Plant	0	0	249,882
WATER TREATMENT PLANT			
Land and Land Rights (330)			65,000 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			46,626 23
Total Water Treatment Plant	0	0	111,626
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
or dotalog and improvements (of i)			0 23

WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT	(2)	(0)	
Distribution Reservoirs and Standpipes (342)	269,437		26
Transmission and Distribution Mains (343)	1,047,440	12,970	27
Fire Mains (344)	0		28
Services (345)	132,790	821	29
Meters (346)	41,515	2,713	30
Hydrants (348)	56,294	7,802	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,547,476	24,306	_
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,820		36
Transportation Equipment (373)	14,802		37
Other General Equipment (379)	39,076		38
Other Tangible Property (390)	0		39
Total General Plant	58,698	0	_
Total utility plant in service directly assignable	2,130,087	89,306	_
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,130,087	89,306	=

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)		(1)	269,436	
Transmission and Distribution Mains (343)	1,300		1,059,110	27
Fire Mains (344)			0	28
Services (345)	150		133,461	29
Meters (346)	983		43,245	30
Hydrants (348)	2,474		61,622	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,907	(1)	1,566,874	
GENERAL PLANT Land and Land Rights (370) Structures and Improvements (371)				33 34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			4,820	
Transportation Equipment (373)			14,802	37
Other General Equipment (379)		1	39,077	38
Other Tangible Property (390)			0	39
Total General Plant	0	1	58,699	
Total utility plant in service directly assignable	4,907	0	2,214,486	ı
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	4,907	0	2,214,486	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Sources of Water Supply

	Sc	ources of Water Sup	pply		
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			5,333	5,333	- 1
February			5,179	5,179	2
March			5,861	5,861	3
April			6,029	6,029	4
May			6,072	6,072	5
June			6,436	6,436	6
July			6,822	6,822	7
August			6,775	6,775	8
September			6,083	6,083	9
October			6,098	6,098	10
November			5,138	5,138	11
December			5,444	5,444	12
Total for year	0	0	71,270	71,270	_
Less: Measured or e	stimated water used in mai	n flushing and water	treatment during year	1,440	_ 13
Less: Other utility us	e			630	_ 14
Other utility use expla flushing mains	anation:				15
Water pumped into d	istribution system			69,200	16
Less: Water sold				62,006	17
Losses and unaccour	nted for			7,194	18
Percent unaccounted	I for to the nearest whole pe	ercent (%)		10%	_ 19
If more than 25%, inc	dicate causes and state wha	at action has been tal	ken to reduce water loss	S:	20
Maximum gallons pur	mped by all methods in any	one day during repo	rting year	334	21
Date of maximum:	8/18/1999				_ 22
Cause of maximum: hot weather					23
Minimum gallons pun	nped by all methods in any	one day during repor	ting year	114	24
Date of minimum:	11/25/1999				25
Total KWH used for p	oumping for the year			186,645	26
If water is purchased	:Vendor Name:				27
	Point of Delivery:				28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth \in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	_
SHALLOW WELL, RIVER ROAD	NO 1	82	8	650	Yes	1
SHALLOW WELL, RIVER ROAD	NO 3	82	12	850	Yes	2
RIVER ROAD, STHY 107	NO 4	90	12	400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes			
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE 1

PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 1	NO 3	NO 4	1
Location	MARATHON	MARATHON	MARATHON	2
Purpose	Р	Р	Р	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE-NORTHWEST	US MOTORS	5
Year Installed	1993	1975	1994	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	310	400	8
Pump Motor or				9
Standby Engine Mfr	LAYNE	LAYNE-NORTHWEST		10
Year Installed	1993	1975	1994	11
Туре	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	1	1	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	NO 4A	NO 5	14
Location	MARATHON	MARATHON	15
Purpose	Р	Р	16
Destination	D	D	17
Pump Manufacturer	PEERLESS	WORTHINGTON	18
Year Installed	1978	1978	19
Туре	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	400	700	21
Pump Motor or			22
Standby Engine Mfr	WESTINGHOUSE	LINCOLN	23
Year Installed	1978	1978	24
Туре	ELECTRIC	ELECTRIC	25
Horsepower	50	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4 5
Year constructed	1935	1978	1978	6
Primary material (earthen, steel, concrete, other)	OTHER	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	60	40	1	9 10
Total capacity in gallons	76,000	300,000	75,000	11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			12 13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15 16 17
Filters, type (gravity, pressure, other, none)	NONE			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2000			20 21 22
Is a corrosion control chemical used (yes, no)?	Y			23 24
Is water fluoridated (yes, no)?	Υ			25

WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

				ŀ	Number of Fee	et		
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	_
M	D	1.000	732	0	0	0	732	_ 1
M	D	2.000	1,208	0	0	0	1,208	2
М	D	4.000	410	0	0	0	410	_ 3
M	D	6.000	52,842	340	340	750	53,592	4
М	S	6.000	600	0	0	0	600	5
Р	D	6.000	750	0	0	(750)	0	6
М	D	8.000	9,535	0	0	860	10,395	_ 7
M	S	8.000	3,050	0	0	0	3,050	8
Р	D	8.000	860	0	0	(860)	0	_ 9
M	D	10.000	4,763	0	0	0	4,763	10
М	D	12.000	768	0	0	0	768	 11
Total Within N	lunicipality		75,518	340	340	0	75,518	_
Total Utility		=	75,518	340	340	0	75,518	_

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	608	4	5	0	607	92	1
M	1.000	20	0	0	0	20	1	2
M	1.250	3	0	0	0	3	1	3
M	1.500	6	0	0	0	6		4
M	2.000	11	0	0	0	11	2	5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1	1	7
Total Utili	ty _	652	4	5	0	651	97	i .

METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size				Adjustments			
of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	539	36	25	0	550	35	1
1.000	20	0	1	0	19	1	2
1.250	2	1	0	0	3	1	3
1.500	6	0	0	2	8	0	4
2.000	10	2	1	0	11	1	5
3.000	4	0	0	0	4	0	6
4.000	0	0	0	0	0	0	7
Total:	581	39	27	2	595	38	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	
0.625	475	43	6	4	0	22	550	_ 1
1.000	0	11	5	1	0	2	19	2
1.250	0	1	1	0	0	1	3	3
1.500	0	2	3	1	0	2	8	_ 4
2.000	0	5	3	1	0	2	11	5
3.000	0	1	0	2	0	1	4	6
4.000	0	0	0	0	0	0	0	7
Total:	475	63	18	9	0	30	595	_

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						-
Outside of Municipality	0				0	1
Within Municipality	91	4	4		91	2
Total Fire Hydrants	91	4	4	0	91	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 91

Number of distribution system valves end of year: 230

Number of distribution valves operated during year: 132

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

682 - Outside services employed - Expensing of grant application fees and engineering on project not undertaken.

Water Utility Plant in Service (Page W-08)

330 - Land purchased for new water treatment plant

Pumping and Purchased Water Statistics (Page W-10)

Per call from Ingeborg Van Campen to Jim Luckow on 3/30/00, Total kwh used for pumping for the year should be 186,645, not the 463,644 originally reported. Change made on 3/30/00.
PJL

Water Mains (Page W-15)

Mains were installed from cash flow provided by operations.

Adjustments are to convert plastic pipe to metal, incorrectly reported as plastic.

Meters (Page W-17)

Adjusted for actual physical count of meters

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	243,428	1
Total Sewage Operating Revenues	243,428	_
Other Operating Revenues		
Forfeited Discounts (631)	656	2
Servicing of Customers Lateral (632)	25	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	1,612	_ 6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,293	_
Total Operating Revenues	245,721	_
Operation and Maintenenance Expenses		
Operation Expenses (820-829)	76,587	8
Maintenance Expenses (831-834)	16,131	9
Customer Accounting & Collection Expenses (840-843)	1,540	10
Administrative and General Expenses (850-857)	35,105	11
Total Operation and Maintenenance Expenses	129,363	_
Other Operating Expenses		
Depreciation Expense (403)	32,551	12
Amortization Expense (404)		13
Taxes (408)	4,876	14
Total Other Operating Expenses	37,427	_
Total Operating Expenses	166,790	_
NET OPERATING INCOME	78,931	=

SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for flat rate service.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Th Customers (b)	nousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	5	5	139,661	1
Commercial Revenues	5	5	48,935	2
Industrial Revenues	5	5	46,451	3
Revenues from Public Authorities	5	5	8,381	4
Total Flat Rate Service to General Customers (621)	20	20	243,428	-
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	20	20	243,428	

HIGH STRENGTH CONTRIBUTORS

- 1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorpus.
- 2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
- 3. The units "mg/l" are now used in place of the equivalent "ppm."
- 4. List type, volume, strength.

	Volume			
	Annual Gallons	BOD	SS	Phos
Type	(000's)	(mg/l)	(mg/l)	(mg/l)
(a)	(b)	(c)	(d)	(e)

NONE

OTHER OPERATING REVENUES (SEWER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)		
Customers Forfeited Discounts (631):	(**)	_	
Customer late payment charges	656	1	
Other (specify):			
NONE		2	
Total Customers Forfeited Discounts (631)	656		
Servicing of Customers Laterals (632):			
MISCELLANEOUS	25	3	
Total Servicing of Customers Laterals (632)	25		
Sale of Fertilizer (633):			
NONE		4	
Total Sale of Fertilizer (633)	0		
Rent from Sewerage Property (634):			
NONE		5	
Total Rent from Sewerage Property (634)	0		
Miscellaneous Operating Revenues (635):			
REFUSE AND GARBAGE	1,612	6	
Total Miscellaneous Operating Revenues (635)	1,612		
Amortization of Construction Grants (636):			
NONE		7	
Total Amortization of Construction Grants (636)	0		

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	46,113
Power and Fuel for Pumping (821)	15,058
Power and Fuel for Aeration Equipment (822)	13,036
Chlorine (823)	
Phosphorous Removal Chemicals (824)	
Sludge Conditioning Chemicals (825)	
Other Chemicals for Sewage Treatment (826)	182
Other Operating Supplies and Expenses (827)	14,421
Transportation Expenses (828)	813
Rents (829)	
Total Operation Expenses	76,587
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11,434
Maintenance of Collection System Pumping Equipment (832)	
Maintenance of Treatment and Disposal Plant Equipment (833)	4,202
Maintenance of General Plant Structures and Equipment (834)	495
Total Maintenance Expenses	16,131
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	865
Flat Rate Inspections (841)	
Meter Reading (842)	675
Uncollectible Accounts (843)	
Total Customer Accounting & Collection Expenses	1,540
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	12,315
Office Supplies and Expenses (851)	
Outside Services Employed (852)	2,887
Insurance Expense (853)	3,657
Employees Pensions and Benefits (854)	16,246

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	2!
Rents (857)	26
Total Administrative and General Expenses	35,105
Total Operation and Maintenance Expenses	129,363

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		4,556	1
Local and School Tax Equivalent on Meters Charged by Water Department		320	2
PSC Remainder Assessment Other (specify):			3
NONE			4
Total tax expense	<u>=</u>	4,876	

SEWER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	_
COLLECTION SYSTEM			
Land and Land Rights (310)	0		_ 4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		_ 6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		_ 8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		_ 10
Total Collection System	0	0	_
COLLECTION SYSTEM PUMPING INSTALLATIONS	_		
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		_ 12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		_ 14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		_ 16
Total Collection System Pumping Installations	0	0	-
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		_ 18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		_ 20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		_ 22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		_ 24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		_ 26
Outfall Sewer Pipes (340)	0		27

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SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)		
INTANGIBLE PLANT					_
Organization (301)				0	1
Franchises and Consents (302)				0	2
Miscellaneous Intangible Plant (303)				0	3
Total Intangible Plant	0	0		0	
COLLECTION SYSTEM					
Land and Land Rights (310)				0	4
Structures and Improvements (311)				0	5
Service Connections, Traps, and Accessories (312)				0	6
Collecting Mains and Accessories (313)				0	7
Interceptor Mains and Accessories (314)				0	8
Force Mains (315)				0	9
Other Collecting System Equipment (316)				0 1	10
Total Collection System	0	0		0	
COLLECTION SYSTEM PUMPING INSTALLATIONS Land and Land Rights (320) Structures and Improvements (321) Receiving Wells (322) Electric Pumping Equipment (323) Other Power Pumping Equipment (324) Miscellaneous Pumping Equipment (325) Total Collection System Pumping Installations	0	0		0 1 0 1 0 1	11 12 13 14 15
TREATMENT AND DISPOSAL PLANT Land and Land Rights (330) Structures and Improvements (331) Preliminary Treatment Equipment (332) Primary Treatment Equipment (333) Secondary Treatment Equipment (334) Advanced Treatment Equipment (335) Chlorination Equipment (336) Sludge Treatment and Disposal Equipment (337) Plant Site Piping (338) Flow Metering and Monitoring Equipment (339)				<u>0</u> 1	21 22 23 24 25
Outfall Sewer Pipes (340)				0 2	27

SEWER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT	· ·		
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0_	_
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	_
Common Utility Plant Allocated to Sewer Department	0		_ 36
Total utility plant in service	0	0	=

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)				0 28
Total Treatment and Disposal Plant	0	0		0
GENERAL PLANT				
Land and Land Rights (370)				0 29
Structures and Improvements (371)				0 30
Office Furniture and Equipment (372)				0 31
Computer Equipment (372.1)				0 32
Transportation Equipment (373)				0 33
Other General Equipment (379)				0 34
Other Tangible Property (390)				0 35
Total General Plant	0	0		0
Total utility plant in service directly assignable	0	0		<u>0</u>
Common Utility Plant Allocated to Sewer Department				<u>0</u> 36
Total utility plant in service	0	0		0

SEWER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by diameter; pipe materials do not need to be specified.

				Removed or			Utility Owned
				Permanently	Adjustments		Services Not
Pipe	Diameter	First of	Added	Disconnected	Increase or	End of	In Use at End
Material	in Inches	Year	During Year	During Year	(Decrease)	Year	of Year
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

NONE

SEWER MAINS

- 1. Report mains separately by diameter. Pipe materials do not need to be specified.
- 2. Explain all reported adjustments as a schedule footnote.
- 3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

	Number of Feet					
		Adjustments				
Diameter	First of	Added	Retired	Increase or	End of	
in Inches	Year	During Year	During Year	(Decrease)	Year	
(a)	(b)	(c)	(d)	(e)	(f)	

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE